



Section 218 Agreement
Student Coverage
 July 1, 2000

State	Statewide Student Exclusion	Limited Student Coverage ¹	No Student Exclusion ²
Alabama		X	
Alaska		X	
Arizona	Mod 383		
Arkansas		X	
California	Mod 1444		
Colorado	Original Agreement		
Connecticut		X	
Delaware	Mod 4		
Florida			X
Georgia	Original Agreement		
Hawaii	Mod 4		
Idaho	Mod 237		
Illinois	Mod 308		
Indiana		X	
Iowa	Mod 266		
Kansas	Original Agreement		
Kentucky		X	
Louisiana		X	
Maine	Mod 312		
Maryland	Original Agreement		
Massachusetts			X
Michigan		X	
Minnesota		X	
Mississippi	Original Agreement		
Missouri	Mod 213		
Montana	Original Agreement		
Nebraska	Mod 269		
Nevada		X	
New Hampshire	Mod 26		
New Jersey	Mod 612		
New Mexico	Mod 259		

New York	Mod 242		
North Carolina	Mod 90		
North Dakota	Mod 536		
Ohio			X
Oklahoma		X	
Oregon	Mod 602		
Pennsylvania		X	
Puerto Rico			X
Rhode Island	Mod 87		
South Carolina	Original Agreement		
South Dakota	Original Agreement		
Tennessee		X	
Texas		X	
Utah	Mod 208		
Vermont			X
Virgin Islands			X
Virginia	Original Agreement		
Washington	Mod 808		
West Virginia	Original Agreement		
Wisconsin	Mod 751		
Wyoming	Mod 274		

Definition of student services exclusion:

Services performed in the employ of a school, college or university by a student enrolled and regularly attending classes at such school, college or university. Once student services are covered under a Section 218 Agreement, they cannot later be excluded unless Federal legislation authorizes it.

Reference: Social Security Act, Section 210(a)(10) and Sections 218(c)(5) and (c)(6) and 218(d)(5)(B)

¹ Contact the State Social Security Administrator to identify schools, colleges and universities that covered students for Social Security under a Section 218 Agreement.

² Massachusetts and Ohio have virtually no Section 218 coverage. Therefore, the rules for mandatory FICA under Section 210(a)(10) apply.